

**SIKKIM**



**GOVERNMENT GAZETTE**

**EXTRAORDINARY  
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**Gangtok**

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**No. 354**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 50/2020- GST/SIKKIM**

**Date: 24<sup>th</sup> June, 2020**

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Sikkim Goods and Services Tax (Seventh Amendment) Rules, 2020.
- (2) They shall come into force with effect from the 01<sup>st</sup> day of April, 2020.
2. In the Sikkim Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

**“Table**

<b>Sl. No.</b>	<b>Section under which composition levy is opted</b>	<b>Category of registered persons</b>	<b>Rate of tax</b>
<b>(1)</b>	<b>(1A)</b>	<b>(2)</b>	<b>(3)</b>
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half percent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-	half per cent. of the turnover of supplies of goods and

		sections (1) and (2) of section 10	services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of taxable supplies of goods and services in the State or Union territory.”.

**Jigme Dorjee Bhutia**  
**Secretary**  
**Commercial Taxes Division**  
**Finance Department**